



Manual of Procedures and Instructions for Cashiers

(Cashiers Manual)

*Department of the Treasury
Financial Management Service
www.fms.treas.gov/imprest*

March 2000

Cashiers Manual-Table of Contents

I.	Introduction	1
	Purpose of Manual	1
	Reason for Update	1
	Revision of 1 TFM, Part 4-3000.....	2
II.	Authority to Disburse Public Money.....	2
III.	The Role of the Approving Official.....	3
	Who May Serve as an Approving Official?.....	3
	Appointing Cashiers	3
	Determining Cash Requirements	3
	Reporting Losses	4
IV.	The Role of the Cashier.....	4
	What is a Cashier?.....	4
	Types and General Responsibilities	
	Class A Cashier.....	4
	Class B Cashier.....	4
	Class D Cashier.....	5
	Establishing an Imprest Fund.....	5
	Maintaining an Imprest Fund.....	5
	Advancing Cash for Purchases.....	5
	Replenishing the Fund.....	6
	Check Cashing Fees.....	7
	Accountability Reports.....	8
	Cashier Liability.....	8
	Reporting Losses.....	8
	Requesting Relief.....	9
	Transferring Cash to a New Principle Cashier	10
	Imprest Fund Accounts Held at Financial Institutions.....	10
	Liquidating an Imprest Fund.....	12
	Year End Reporting.....	12
V.	The Roles of the Alternate Cashier and Subcashiers.....	12
	Alternate Cashiers.....	12
	Subcashiers.....	13
VI.	Internal Controls and Fund Security.....	14

Cashiers Manual-Table of Contents

Separation of Duties.....	14
Spot Checks.....	14
Securing Cash at an Agency Location.....	15
Contact Information.....	16
Appendices.....	17
Definitions.....	17
Forms List.....	19

I. INTRODUCTION

PURPOSE

This updated Cashiers Manual is intended to be used by cashiers--and officials designated to appoint cashiers (approving officials)--seeking procedural guidance for operating imprest funds. Federal agencies should issue internal policies and procedures consistent with the principles of this guide and Government Accounting Office Standards governing internal controls for the safekeeping of assets, including separation of duties, monitoring and other activities.

The Manual is effective for imprest funds which are allowed to operate until October 1, 2001 when Federal agencies are required to eliminate imprest funds in accordance with the Imprest Fund Policy Directive, issued on the imprest fund website at www.fms.treas.gov/imprest, on November 9, 1999. The Manual will remain effective beyond that time for all imprest funds which operate under a waiver from the requirements of the Policy Directive.

REASONS FOR THE UPDATE

The Federal government is increasingly relying on electronic payment mechanisms to streamline the payment process and reduce administrative and transaction costs. Legislation requiring the Federal government to make payments electronically has spurred the use of electronic alternatives to cash, particularly government purchase cards and, increasingly, debit cards, to eliminate cash payments from imprest funds. Many forms of payments historically made by cash have been converted to Direct Deposit to an individual's bank account, including travel advances and travel reimbursement. This changing payment environment has resulted in the formulation of new policy requiring, with some exceptions, that agencies eliminate their imprest funds.

On November 9, 1999, the Financial Management Service published the Imprest Fund Policy Directive (Policy Directive) and other supporting documentation on the Internet at www.fms.treas.gov/imprest. The Policy Directive requires that all Federal agencies eliminate agency use of imprest funds by October 1, 2001, except where waived.

The Policy Directive was issued based on the recommendations of the National Performance Review, *Report on the Elimination of Imprest Funds in the Federal Government Through the Use of Electronic Commerce*, January 1996 (Report), as well as the requirements of the Debt Collection Improvement Act of 1996, and the implementing regulation at 31 CFR Part 208, Management of Federal Agency Disbursements; Final Rule (Treasury EFT Rule).

The National Performance Review Report concluded that due to advances in electronic technology, most imprest funds in the Federal Government could be closed and in doing so would save the government millions of dollars in operating costs by increasing operational efficiency and reducing the amount of funds held outside the Treasury. The Report concluded that it is feasible and appropriate for Federal government agencies to replace their imprest funds with a form of electronic funds transfer (EFT) or third party drafts.

Shortly after the Report was issued, Congress passed the Debt Collection Improvement Act of 1996 (DCIA), which requires that, subject to the authority of the Secretary of the Treasury to grant waivers, most Federal payments made after January 1, 1999, be made by EFT. In 1998, the Financial Management Service implemented the provisions of the DCIA by publishing the Treasury EFT Rule.

In accordance with the Presidential Memorandum on Plain Language issued June 1, 1998, the Cashiers Manual has been rewritten and reorganized in order to make it easier to reference.

REVISION OF 1 TFM, PART 4-3000

This Cashier's Manual contains procedural guidance on the operation of imprest funds, including guidance once contained in the Treasury Financial Manual (TFM), I TFM Part 4, Chapter 3000, Imprest Fund Cash Held at Personal Risk by Disbursing Officers and Cashiers. The manual has been updated to reflect other changes that have taken place since the manual was last updated in June 1993. For example, the old manual makes reference to the submission of payment vouchers using optical character readers. This technology is no longer used by Treasury and reference to it has been deleted.

II. AUTHORITY TO DISBURSE PUBLIC MONEY

Imprest fund cashiers are allowed to disburse public money under the authority of 31 U.S.C. 3321, "Disbursing Authority in the Executive Branch," which provides that –

“...only officers and employees of the Department of the Treasury designated by the Secretary of the Treasury as disbursing officials may disburse public money available for expenditure by an executive agency.”

For reasons of economy and efficiency, it was also provided that -

“The Secretary [of the Treasury] may delegate the authority to disburse public money to officers and employees of other executive agencies.”

Treasury's Chief Disbursing Officer has delegated the authority to disburse public money to Federal agency heads or their designees, for purposes of imprest fund management.

III. THE ROLE OF THE APPROVING OFFICIAL

WHO MAY SERVE AS THE APPROVING OFFICIAL?

All agency heads or designees have the authority to delegate cashier appointment and revocation responsibility to an individually named approving official within the agency without the approval of the Financial Management Service (FMS). These individuals are typically finance or accounting officials.

HOW ARE APPROVING OFFICIALS SELECTED?

Approving officials are selected by Federal agency heads or their designees by completing FMS Form 2958, Delegation of Authority. Approving officials are not permitted to redelegate their authority. FMS recommends that Federal agency heads and their designees be guided by the Federal Managers' Financial Integrity Act (FMFIA) when designating approving officials.

FMS reserves the right to review delegations periodically and reserves the right to revoke this authority if it is deemed that there is any misuse or abuse by Federal agency approving officials.

APPOINTING CASHIERS

HOW DO I APPOINT A CASHIER?

As an approving official, you appoint a cashier by completing OF 211, Request for Change or Establishment of Imprest Fund (Request for Change form), or a comparable agency approved form. Cashiers must be employees of your agency. The Request for Change form no longer requires the signature of the servicing FMS Regional Financial Center.

DETERMINING CASH REQUIREMENTS

HOW DOES AN APPROVING OFFICIAL DETERMINE CASH REQUIREMENTS?

As an approving official, you should review cash requirements based on actual usage at least every 6 months. The review may consist of analysis of the types of

payments the fund is used for and the frequency of those payments. A cash review may reveal, for example, that because of a reduction in a certain type of cash payment, the funds are disbursed for that payment less often, which may

indicate a need to reduce the fund balance. Analysis of cash requirements should also consider to what extent cash payments may be converted to EFT.

REPORTING LOSSES

HOW DO I REPORT A LOSS?

As an approving official, you should submit a written report to the finance office detailing your knowledge of any reportable loss after you receive a copy of the cashier's report indicating the loss. Depending on the amount of the loss, the agency inspector general's office should also be notified of the loss. See Section IV, Role of the Cashier for more information about requesting relief from liability for losses.

HOW DO I ACCOUNT FOR LOSSES?

You should remove losses from the "Cash Held Outside Treasury" appropriation account and charge any losses to the Federal agency general appropriation. An accounts receivable should be simultaneously set-up for the amount of the loss. See your agency's accounting office for more information about accounting for losses on financial statements.

IV. THE ROLE OF THE CASHIER

WHAT IS A CASHIER?

A cashier is an officer or employee of the Federal government who is designated by an approving official and is authorized to disburse cash or carry out other cash operations. There are three types of cashiers:

CLASS A CASHIER

A Class A Cashier is a cashier who is authorized to make disbursements but may not advance an imprest fund to another cashier, except to an alternate cashier.

CLASS B CASHIER

A Class B Cashier is a cashier who is authorized to make disbursements and may also advance funds to an alternate cashier or subcashier.

CLASS D CASHIER

A Class D Cashier is designated solely for change-making purposes.

WHAT ARE MY RESPONSIBILITIES AS AN IMPREST FUND CASHIER?

As a cashier, you are responsible for keeping all funds safe and separate from other funds. You should not commingle your own money, or any other money, with the Government's funds. Also, as a cashier, you should not, at any time and for any length of time, loan cash from imprest funds; use the funds for your own purposes or benefit; or deposit public money in financial institutions, unless you are authorized to do so.

ESTABLISHING AN IMPREST FUND

HOW IS AN IMPREST FUND ESTABLISHED?

Imprest Funds are established by completing the Request for Change form. This form will also serve to designate the cashier responsible for the fund and the amount of the fund.

HOW ARE ADVANCES MADE?

For funds not held in a financial institution, advances may be made by check which may be cashed at a financial institution. Advances to an imprest fund held in a financial institution should be made by EFT through the Automated Clearing House. Same-day EFT payments via Fedwire are also acceptable, however agencies should weigh the benefit of the same-day deposit of funds against the cost of the Fedwire transaction.

MAINTAINING AN IMPREST FUND

ADVANCING CASH FOR PURCHASES

WHEN MAY AN AGENCY USE AN IMPREST FUND FOR A PAYMENT?

You may make payments from an imprest fund subject to the requirements of the Imprest Fund Policy Directive. The Imprest Fund Policy Directive requires agencies to eliminate imprest funds by October 1, 2001. The Policy Directive is available at www.fms.treas.gov/imprest/policy.html or by calling the Cash Management Policy and Planning Division at (202) 874-6590.

WHAT DOCUMENTATION IS REQUIRED TO SUPPORT EACH DISBURSEMENT?

Each disbursement you make should be supported by at least one of the following:

- S a form SF 1164, Claim for Reimbursement for Expenditures on Official Business or comparable agency approved form;
- S a paid receipt;
- S an original bill;
- S a sales slip
- S a cash register ticket, an invoice, a form SF 1165, Receipt for Cash-Subvoucher (Subvoucher) or comparable agency approved form, or an equivalent receipt form that itemizes supplies or services purchased and their amounts. Signed cash receipts are not required.

WHAT SHOULD I DO WITH SUPPORTING DOCUMENTS/SUBVOUCHERS?

Keep all documents that support cash payments because they become subvouchers to the account. You should serially number each of these subvouchers in the order of payment. You should stamp all subvouchers, invoices, or receipts and their copies "paid" immediately upon payment. Also, keep the number of copies of subvouchers, invoices, and receipts to a minimum to avoid making duplicate payments. For general information on document management, please refer to the General Records Schedule 6, "Accountable Officers' Accounts Records," which is available at the National Archives and Records Administration website at www.nara.gov.

REPLENISHING THE FUND

HOW DO I REPLENISH THE FUND?

Imprest funds should be replenished by submitting an OF 1129, Cashier Reimbursement Voucher and/or Accountability Report (Reimbursement Voucher) to your agency's finance office for payment.

WHEN SHOULD I SUBMIT A REIMBURSEMENT VOUCHER?

A Reimbursement Voucher should be submitted as often as needed to maintain the fund at operating levels. However, you should replenish the fund at least once a month if any transactions took place. If there were no transactions during a month, you don't need to submit a Reimbursement Voucher. At the end of each fiscal year (September 30), you should submit a Reimbursement Voucher if there are disbursements that have not yet been reimbursed.

WHAT STEPS SHOULD I FOLLOW IN SUBMITTING A REIMBURSEMENT VOUCHER?

Following are suggested guidelines for submitting a Reimbursement Voucher:

1. After you make a payment you should retain an original copy of the subvoucher (any document verifying the cash payment) and stamp or mark each subvoucher "paid." You should also number each subvoucher, starting at one, at the beginning of each fiscal year.
2. Collect the subvouchers for that month (or since the last replenishment) and attach them to the Reimbursement Voucher. You should attach adding machine tapes, computer spreadsheets, or other electronic lists of the amount of the replenishment.
3. Keep a copy of the Reimbursement Voucher and send the original, with the subvouchers and additional documentation, to your finance office. The finance office will certify the voucher and reimburse the fund.

CHECK CASHING FEES

WHEN MAY I PAY FEES FROM AN IMPREST FUND?

If local financial institutions require you to pay a fee to cash a reimbursement check and no other free or less expensive options are available, you may pay the fee from an imprest fund. Any fees should be reasonable and customary for the area and are the responsibility of your agency.

HOW DO I PAY FEES FROM AN IMPREST FUND?

Prepare a receipt on the subvoucher indicating the amount and purpose of the disbursement.

WHAT DOCUMENTATION IS NECESSARY FOR PAYING FEES?

Your agency should require that a Reimbursement Voucher be submitted prior to being reimbursed for check cashing fees. You should list the amount of the fee separately under the "Status of Fund" block, and insert "check-cashing fees paid" in the legend.

ACCOUNTABILITY REPORTS

WHAT IS AN "ACCOUNTABILITY REPORT"?

An Accountability Report is an reconciliation document used for verifying the status of an imprest fund at any given time. You should submit accountability reports at least one designated day each month with an accounting of cash on hand and any unpaid vouchers, receipts, and other information which indicate the status of the fund. Reports should be submitted more frequently as needed to indicate a change in the amount of the imprest fund or to indicate a change of cashiers. Class A and B cashiers may use Optional Form 1129, Cashier Reimbursement Voucher and/or Accountability Report, or agencies may use their own form. Class D cashiers may use SF 1652, Division of Disbursement Form: Statement of Advance funds for Changemaking Purposes to account for changemaking funds.

CASHIER LIABILITY

WHEN IS A CASHIER LIABLE?

As a cashier, you are liable for all funds advanced to you from the time you receive the funds until an acceptable and correct accounting is made and/or your designation as a cashier has been revoked or transferred.

REPORTING LOSSES

HOW SHOULD I REPORT IMPREST FUND SHORTAGES?

You should verbally report shortages to your supervisor immediately. Your verbal report should be followed by a written report within 3 business days which should be submitted to your supervisor. Your supervisor is then responsible for a written follow-up report to the finance office.

Both your oral and written reports should disclose all irregularities. In addition to irregularities, your report should state whether all agency-prescribed procedures and requirements were followed. If prescribed procedures and requirements were not followed, a detailed explanation should be given as to why the procedures were not followed. Also, your report should include any recommendations that you consider necessary to strengthen administrative control over the fund or that should prevent a recurrence of the irregularity or deficiency.

Where appropriate, losses should be reported to local law enforcement.

If an agency initially determines that source of the loss was due to a cashier's impropriety, then the agency should impound and audit the funds. After the audit, the fund should be transferred to a new or alternate cashier.

REQUESTING RELIEF

WHAT IS GRANTING RELIEF?

Granting relief means relieving an approving official, cashier, or other individual from liability for an imprest fund loss. A Federal agency may grant an approving official or other individual relief if the agency determines that the approving official is not responsible for the loss of funds. As an approving or certifying official, you may be relieved of liability if the approval and certification of a payment was based on official records and the official did not know, and by reasonable diligence and

inquiry could not have discovered the correct information; or the obligation was incurred in good faith; no law specifically prohibited the payment; and the United States Government received value for the payment. (See 31 USC 3527, General Authority to Relieve Accountable Officials and Agents from Liability, and 31 USC 3528, Responsibilities and Relief from Liability of Certifying Officials.)

HOW DO I REQUEST RELIEF?

You request relief by submitting a signed statement requesting relief and detailing the circumstances of the loss to your supervisor. Generally, relief may be granted by the agency for losses under \$3,000.

For individuals seeking relief from liability for losses over \$3,000, those individuals should obtain the advise of their component General Counsel's office or the Department of Justice, Justice Management Division if there is no component General Counsel's office. This is a change from the previous cashiers manual which indicated that relief for amounts over \$3,000 must be referred to the General Accounting Office (GAO) for relief. However, in a Department of Justice order dated November 15, 1995, the Attorney General concluded that the statutory authority of the GAO to grant relief is unconstitutional because the GAO, as an agent of Congress, may not issue decisions that are binding on Executive branch agencies.

HOW ARE FUNDS RESTORED IF I AM NOT FOUND LIABLE?

If your agency determines that you are not liable for the loss, a cashier may prepare a Reimbursement Voucher request reimbursement to the fund in the amount of the loss.

HOW DO I PAY BACK LOST FUNDS IF I AM FOUND LIABLE?

If your agency determines that you are liable for the loss of funds, you should replace the funds with cash. If your agency has already restored the lost amount, you should reimburse your agency's finance office. The finance office should then use a Deposit Ticket or comparable agency approved form to credit the amount to the agency's 8-digit Account Location Code number.

TRANSFERRING CASH TO A NEW PRINCIPAL CASHIER

HOW DO I TRANSFER FUNDS TO THE NEW CASHIER?

As the outgoing principal cashier, indicate the transfer of uncashed advances, reimbursement checks, and cash to the incoming principal cashier by completing a "Reimbursement Voucher and/or Accountability Report." In the certification section of the form, you should also add "and has been transferred to (name of the incoming cashier) as of (the date)." Incoming cashiers acknowledge the receipt of funds by inserting into the certification section "Except as noted above, I hereby accept accountability for this imprest fund of \$(amount) (signature of incoming cashier)."

A form SF 1166, Voucher and Schedule of Payments (Payment Voucher) or comparable agency approved form is then prepared by the agency finance office for reimbursement. The voucher should show as the payee the name of the incoming cashier indicated on the Request for Change form.

WHAT PROCEDURES SHOULD BE USED TO COUNT AND VERIFY THE FUND?

Both the incoming and outgoing cashiers (in the presence of two disinterested witnesses) should count the fund to verify any discrepancies. All four participants should sign a receipt as evidence of the amount and transaction.

IMPREST FUND ACCOUNTS HELD AT A FINANCIAL INSTITUTION

MAY A DEPOSITARY ACCOUNT BE ESTABLISHED ON BEHALF OF MY AGENCY?

Agencies may establish accounts at a depository institution when placement of imprest funds into an account is in the best interests of the agency. Agencies may consider opening an account to avoid check cashing fees, to safeguard funds, or to increase security for cash disbursements required for a law enforcement activity. Depository accounts used to deposit imprest funds should only be used for cash withdrawals. Cashiers are not permitted to issue commercial checks payable to either employees or vendors unless granted specific authority to do so by FMS or by statute. Accounts may not have overdraft protection.

HOW SHOULD DEPOSITS BE MADE TO THE ACCOUNT?

All deposits to the accounts should be made via electronic funds transfer through the ACH or through Fedwire, as appropriate. Replenishments should not be deposited to the account until the funds are needed.

MAY AN ACCOUNT BE INTEREST BEARING?

An account may be interest bearing, however any interest earned from the account should be deposited to the Treasury's general fund. Interest earned cannot be used to supplement Federal agency appropriations nor offset service charges or other fees charged to the account.

WHERE MAY I ESTABLISH A DEPOSITARY ACCOUNT?

Depository accounts should only be established with a Federally insured financial institution. Each financial institution maintaining an imprest fund account should meet the eligibility requirements contained in 31 CFR Part 202, Depositories and Financial Agents of the Government. The agency's name should be in the account title.

WHAT ARE THE OPENING AND OPERATING REQUIREMENTS OF A DEPOSITARY ACCOUNT?

When a depository account is opened, the head of your agency or designee should submit a letter to the financial institution authorizing you, the cashier, to withdraw funds. The letter should also designate an alternate individual authorized to withdraw funds in case of emergency or impropriety. Appropriate signature cards obtained from the financial institution should accompany the letter. Cashiers should also submit monthly reconciliations to the appropriate office a form SF 1149, Statement of Designated Depository Account form or comparable agency approved form, together with an Accountability Report.

LIQUIDATING AN IMPREST FUND

HOW DO I LIQUIDATE AN IMPREST FUND?

You may liquidate an imprest fund by returning cash or uncashed checks to your agency's financial office with a deposit ticket. This change should be indicated on

an accountability report or other agency report used to document changes to the imprest fund.

YEAR-END REPORTING

You should report the status of the fund in accordance with your agency's accounting procedures and information requirement of the FMS Form 2108, Year-End Closing Statement.

V. THE ROLES OF THE ALTERNATE CASHIER AND SUBCASHIER

ALTERNATE CASHIERS

WHEN SHOULD I ADVANCE FUNDS TO AN ALTERNATE?

You should only advance funds to an alternate to cover normal operating needs. Advances should only be made to permit uninterrupted disbursing service during short absences of the cashier, or when the volume of work requires the services of the alternate.

HOW DO I ACCOUNT FOR FUNDS ADVANCED TO AN ALTERNATE?

Alternates should sign a subvoucher for the amount of the advance. You should retain this receipt to account for the full amount of the fund. The alternate's paid vouchers and outstanding cash should equal the amount of the subvoucher issued.

HOW IS AN ALTERNATE'S FUND REPLENISHED?

An alternate's advance should be replenished for the amount of the paid receipts. If an alternate continues in a disbursement role, then the alternate should return all paid vouchers to the advancing official at the end of each business day.

Alternates should not submit a "Reimbursement Voucher and/or Accountability Report" for paid vouchers unless an official transfer of funds has been completed. When an alternate's role discontinues, then a full accounting of cash and paid vouchers should be made.

HOW ARE FUNDS ADVANCED WHEN A CASHIER IS ABSENT?

If a cashier is absent and a replenishment is required to maintain the imprest fund, then an advance should be made in an alternate's name. The amount of the advance should equal the amount needed to carry out normal disbursing activities. When the primary cashier returns to work, the alternate should return all paid vouchers to the fund and reduce the advance to the original amount.

SUBCASHIERS

WHICH CASHIERS MAY ADVANCE FUNDS TO A SUBCASHIER?

Class B cashiers or Class D cashiers may advance funds to Class B and Class D subcashier, respectively. Class A cashiers are not authorized to advance funds to a subcashier.

HOW ARE SUBCASHIERS HELD ACCOUNTABLE FOR FUNDS?

Class B subcashiers are held accountable by submitting subvouchers signed by the subcashier to the Class B cashier for replenishment at least once each month or by indicating to the Class B cashier that there was no activity for the month.

HOW SHOULD I REPORT SHORTAGES FOR SUBCASHIERS AND ALTERNATES?

As the principal cashier, you should report shortages for subcashiers following the same guidelines outlined in Section IV, page 8, "How Should I Report Imprest Fund Shortages?". Alternates should report shortages using these same guidelines.

VI. INTERNAL CONTROLS AND FUND SECURITY

SEPARATION OF DUTIES

HOW SHOULD AN APPROVING OFFICIAL'S DUTIES BE SEPARATED?

Generally, an approving official should not be responsible for any activity which may result in an inappropriate influence on another activity. For example, if you, as an

approving official, sign a Request for Change form to designate a cashier you should not also audit the Reimbursement Voucher and/or Accountability Report for the same cashier.

HOW SHOULD AN APPROVING OFFICIAL MANAGE THE SEPARATION OF DUTIES BETWEEN ALTERNATES AND SUBCASHIERS?

The duties of alternate cashiers or subcashiers, should be separated following these guidelines:

- One class of cashier may not serve as an alternate to a principal of another class. This rule should apply to subcashiers, as well.
- A principal cashier may have more than one alternate or subcashier.
- Alternate cashiers or subcashier should not work for more than one principal.
- Where the volume of transactions requires both the principal and alternate to act simultaneously, the principal cashier should advance the alternate funds on a receipt basis.

SPOT CHECKS

WHAT IS A SPOT CHECK?

A spot check is an unannounced verification of the cash balance in your imprest fund. Agencies should conduct periodic spot checks on imprest funds, the frequency of which should be determined by the agency.

SECURING CASH AT AN AGENCY LOCATION

WHAT IS MEANT BY "SECURING CASH?"

Securing cash refers to the steps taken by an agency to ensure that cash is safeguarded. Agencies should not establish imprest funds held on the agency premises unless adequate facilities for securing the cash are available. Agencies should develop procedures for securing cash, including, for example, specifications for security devices such as safes and protective glass for cashier's windows.

Generally, security measures should be commensurate with the size of the imprest fund.

HOW DO I SAFEGUARD COMBINATIONS AND KEYS?

You should place the combination to a safe and a duplicate key to the cash box (if applicable) in a sealed envelope which you sign and date. You should place this envelope in a separate secure area.

WHEN SHOULD I CHANGE THE COMBINATION OF THE SAFE?

You should change the combination of the safe at least annually, or whenever there is a change of cashier or when the combination has been compromised.

SHOULD I SEPARATE CASH BOXES?

You should provide separate cash boxes or safe drawers for alternates and subcashiers. Cashiers of all classes should work from separate cash boxes or drawers.

WHERE SHOULD I NOT STORE CASH?

You should not store cash in:

- file cabinets with key locks,
- desk drawers
- depositaries in the cashier's name only (such as "corporate accounts" established by your agency, or
- safe deposit boxes in the cashier's name only.

WHERE CAN I FIND MORE INFORMATION?

Questions about this manual or imprest fund policy may be directed to the Cash Management Policy and Planning Division, Financial Management Service, at 202/874-6590. Inquiries may also be directed by electronic mail to imprest.inquiry@fms.treas.gov or by filling out an inquiry form available at www.fms.treas.gov/imprest. The Imprest Fund Policy Directive and other supporting documents are available on the Internet at www.fms.treas.gov/imprest.

APPENDICES

1. DEFINITIONS

ALTERNATE TO CASHIER OR SUBCASHIER

An alternate is a cashier, officer, or employee who has been designated in the same manner as a cashier or subcashier but who will function in such capacity only during the absence of that cashier. Where the volume of transactions requires both principal and alternate to act simultaneously, the principal will advance funds on the basis of a receipt signed by the alternate. The provisions that apply to cashiers and subcashiers will apply to their alternates.

APPROVING OFFICIAL

An approving official is a Federal agency head or designee who manages cashiers and imprest fund operations. All agency heads or designees have the authority to delegate cashier appointment and revocation responsibility to an individually named approving official within the agency. These individuals are typically finance or accounting officials.

CASHIER

A permanent officer or employee of a Federal department, agency, or Government corporation who is designated as a cashier by a delegated agency approving official and is authorized to perform limited cash disbursing functions or other cash operations such as change making.

CLASS A CASHIER

A cashier, officer, or employee who receives an advance from a Federal agency appropriation for an imprest fund, is personally accountable to the head of a Federal agency or designee, and has not been authorized to advance an imprest fund to another cashier, except the alternate.

CLASS B CASHIER

A cashier, officer, or employee who receives an advance from a Federal agency appropriation and is authorized to advance an imprest fund to his or her own alternate and to a subcashier. The Class B cashier is personally accountable to the head of the Federal agency or designee for the entire amount of the advance received.

CLASS D CASHIER

A cashier, officer, or employee who receives an advance from a Federal agency appropriation solely for change-making purposes. He or she may advance funds to subcashiers for change-making purposes only upon authorization by the head of the Federal agency from which he or she received the advance. The Class D cashier is personally accountable, in his or her own name, to the head of the Federal agency for the entire amount of the advance received.

IMPREST FUND

A fixed-cash or petty-cash fund in the form of currency or coin that has been advanced as funds held outside of Treasury. The funds are charged against a Government appropriation account by a Federal Government agency official and advanced to an authorized cashier. The designation should state the general purpose of the advance. This fund may be revolving, replenished to the level of a fixed amount as spent or used, or stationary such as a change-making fund.

IMPREST FUND POLICY DIRECTIVE

The Imprest Fund Policy Directive replaces all of the existing policy guidance contained in the TFM and the Cashiers Manual. The operational guidance contained in the TFM has been merged into this updated Cashiers Manual. The TFM on imprest funds, Chapter 4-3000, Imprest Fund Cash Held at Personal Risk by Disbursing Officers, will be withdrawn, except for Section 3040.70 covering Third Party Drafts. This section will remain in effect until publication of a Treasury Policy Directive on the use of Third Party Drafts and other draft instruments. The Imprest Fund Policy Directive and other supporting documents are available on the Internet at www.fms.treas.gov/imprest.

SUBCASHIER

A permanent officer or employee who has been designated by the head of a Federal department, agency, or Government corporation to receive an imprest fund from a Class B or D cashier, is under the supervision of the head of the same local office as the cashier from whom the advance is received, is accountable to such cashier for the funds received, and is stationed within a reasonable distance to the advancing cashier. The provisions for payment limitations and safekeeping that apply to cashiers also apply to subcashiers.

2. FORMS

EXHIBITS OF REFERENCED FORMS

FMS FORM 2958	Delegation of Authority
OPTIONAL FORM 211	Request for change or Establishment of an Imprest Fund
OPTIONAL FORM 1129	Cashier Reimbursement Voucher and/or Accountability Report
STANDARD FORM 215	Deposit Ticket
STANDARD FORM 1149	Statement of Designated Depositary Account
STANDARD FORM 1164	Claim for Reimbursement for Expenditures on Official Business
STANDARD FORM 1165	Receipt for Cash - Subvoucher
STANDARD FORM 1166	Voucher and Schedule of Payments
STANDARD FORM 1652	Division of Disbursement Form: Statement of Advance Funds for Changemaking Purposes